

INDEX

Acceptance of Gift	16-9
Acceptance of Other Monies	5-10
Accounting Forms	22-1
Accounts Receivable Control	23-31
Acquisition of Funds	6-5
Administrative Requirements	16-7
Adoption and Enforcement of Rules	2-6
Advance Payments	10-6, 14-1, 16-23, 17-10
Advisory Committee	3-5
Affirmation by Offeror	16-15
Agreements With Other States - Contracts Among Subregions	7-5
Airport Authorities	5-1
Alcohol Purchases	10-6
Alternative Procedures	19-5
Annual Appropriation Budget	7-7
Annual Budget	3-11, 4-5, 5-8, 6-9
Annual Report	3-10, 5-7
Appointment and Duties of Executive Director	7-6
Appointment of Members	7-2
Appointment of Treasurer	5-7
Architects, Engineers, or Land Surveyor, Procedure for Hiring	17-9
Asset Ownership	10-6
Auctions	16-8, 19-7
Audit and Supervision of Records by Board of Accounts - Alternative Record System	6-9
Audit Costs	10-7
Audits	5-8
Authority for Investments	15-6
Authority of Indiana Department of Revenue	6-10
Authorized Investments	15-6, 15-7
Discount Notes	15-6
Maturity Limitation	15-9
Other Authorized Investments	15-9
Prohibited Acts	15-9
Repurchase Agreements	15-7
Safekeeping Receipts	15-9
United States Government Securities	15-6
Award	16-6
Award of Contract	16-3, 16-11
Bad Debts and Uncollectible Accounts	10-7
Board Membership - County Districts	3-1
Board Membership - Joint Districts	3-3
Board of Directors (Conservancy Districts)	
Appointments	1-2
Compensation	1-1
Mileage Reimbursement	1-2
Board of Directors (Public Transportation Corporations)	6-1

Board of Finance	5-9
Board of Finance Annual Meeting	15-14
Board of Fire Trustees	4-1
Board Officers	3-4
Bond Register Form 53	22-8
BOT Agreement	17-11
Boundaries (Conservancy District).....	1-1
Break-Ins, Burglaries or Other Crimes	10-7
Budget and Tax Levy Procedures	1-5
Budgeted Line Items	10-7
Buildings.....	16-26
 Cash Disbursements	10-7
Cash, Overdrawn	10-12
Certificates of Deposits	15-4
Depositories Designated by Local Board of Finance	15-4
Depositories Designated by State Board of Finance	15-5
Highest Rate of Interest	15-5
Obtain Quotes.....	15-5
Ordinance or Resolution Required	15-5
Renewal of.....	15-12
Change in Bid Prices	16-2
Change in Participation of County From One Commission to Another	7-1
Change Orders	17-3
Changes in Commission Membership.....	7-3
Checks Forms 353, 356 and 357	22-6
Claim Forms - Nos. 99, 99P, 101 and 354	22-6
Class A and B Wastewater Operating Revenue Accounts.....	24-10
Class A and B Wastewater Utilities Operation and Maintenance Expense Accounts.....	24-10
Class A and B Water Operating Revenue Accounts	24-3
Class A and B Water Operation and Maintenance Expense Accounts	24-3
Class C Wastewater Operating Revenue Accounts	24-16
Class C Wastewater Operation and Maintenance Expense Accounts	24-16
Class C Water Operating Revenue Accounts	24-7
Class C Water Operation and Maintenance Expense Accounts	24-7
Collection of Amounts Due	10-7
Collection of Fees.....	3-13
Collection of Fees and Revenues by County	3-11
Collection of Taxes	1-5
Commuting Mileage	10-8
Compatibility of Equipment, Accessories, or Replacement Parts	16-8
Compensation and Benefits	14-1
Compensation.....	6-1, 10-8; 14-1
Employee Benefits	14-1
Leave and Overtime Policy	14-1
Non-Employees	14-1
Public Employee Deferred Compensation Plans.....	14-2
Public Employees' Retirement Fund (PERF).....	14-2
Record of Hours Worked	14-1
Travel Policy	14-3
Unemployment Compensation	14-2

Compliance Requirements	10-10
Computation of Adjusted Offer	16-15
Computer Hardware and Software - Lease With Option To Purchase.....	18-3
Computer Output.....	10-8
Computer Systems.....	11-1
Hardware	11-2
Internal Control Requirements	11-3
Software.....	11-1
Condition of Records.....	10-8
Conferences, Seminars and Training.....	3-10
Conflict of Interest	13-1
Conservancy Districts.....	1-1
Construction Work In Progress	16-26
Consult Attorney	17-11
Consultants - Statutory Conflict of Interest [IC 5-16-11].....	13-3
Definition of Consultant.....	13-3
Definition of Entity.....	13-4
Disclosure Requirements.....	13-4
Penalties	13-4
Content of Request for Proposals	16-5
Contract Award.....	16-16, 17-3
Contract With a Federal Agency	16-9
Contract With a State Agency	16-9
Contractor's Bond for Construction Form 86A	22-8
Contractor's Combination Bid Bond and Bond for Construction Form 86	22-8
Contracts	10-8, 16-13
Contracts (Modification)	16-19
Contracts (Time Period)	16-18
Controller.....	6-2
Correction of Errors	10-8
Cost Plus a Percentage of Cost Contract.....	16-18
Cost Reimbursement Contract	16-18
Credit Cards	10-8
Crime Insurance Policies.....	10-9
Cumulative Building Fund	5-9
Cumulative Improvement Fund	1-7
Cumulative Maintenance Fund.....	1-6
Cumulative Transportation Fund	6-8
Data Processing Contract or License Agreements	16-8
Deposit of Accountable Items.....	10-9
Depositing Receipts	15-5
Depositories, Designation of	15-1
Designation by State Board of Finance	15-1
Financial Institution, Definition of	15-1
Financial Institution With Which Political Subdivisions May Deposit Funds	15-2
Revocation of Depository Commission	15-3
Deposits in Transaction Accounts	15-4
Definition of Transaction Account	15-4
Number of Financial Institutions Required to Receive Funds	15-4
Description and Use of Ledger Forms.....	22-3

Description and Use of Other Forms	22-5
Designation as a Small Business Set-Aside	16-11
Disbursements	22-4
Discount Notes	15-6
Discrimination by Contractors and Subcontractors Prohibited	17-10
Discussion and Revision of Proposals	16-5
Discussion and Revision of Specifications	16-4
Disposal of Property	19-1
District Plan	1-5
District Powers	2-1, 3-6
Donations	10-9
Duties of Controller.....	3-4
Duties of the Board.....	1-2
Economic Development District	7-8
Efficiency and Economic Advantages	16-9
Election of Officers and Meetings.....	7-3
Electronic Data Storage Systems, Access to	12-3
Electronic Funds Transfers	15-6
Emergency Contracts	16-7, 17-9
Employees' Earnings Record Form 99B	22-7
Employee's Service Record Form 99A	22-7
Endowments and Trusts.....	10-15
Enforcement of Delinquencies	2-11
Equipment	16-26
Erroneous Bid or Mistake	16-3
Establishment (Airport Authorities).....	5-1
Establishment (Conservancy District)	1-1
Establishment (Fire Protection District)	4-1
Establishment (Regional Planning Commissions).....	7-1
Evaluation of Supplies or System Containing Supplies.....	16-8
Evidence of Financial Responsibility	16-14
Exact Replica	10-1
Exceptional Benefits Assessments	1-6
Excessive or Unreasonable Costs	10-9
Executive Board	7-4
Exercise of Powers.....	5-1
Expenditures by Holding Corporations.....	10-9
Expense Reimbursement Itemization.....	10-10
Federal and State Agencies - Compliance Requirements	10-5, 10-10
Federal and State Regulations.....	10-6
Fees	10-10
Fees not Permitted on Transfer Stations.....	3-15
Final Disposal Fees.....	3-12
Financial Institution (Definition)	15-1
Financial Report Opinion Modifications.....	10-10
Fire Protection Districts	4-1
Capital Assets	16-22
Form Approval Conditions	10-4
Forms	22-1

Fund and Appropriation Ledgers.....	22-3
Fundraisers	10-10
Fund Sources and Uses.....	10-10
Funds, Overdrawn.....	10-12
General Bid for Public Work Form 96.....	22-8
General Information.....	10-6
Governmental Discount Available	16-8
Grants and Loans.....	3-10
Guaranteed Energy Savings Contracts.....	17-12
Hours Worked, Record of.....	14-1
Illustrated Forms.....	23-1
Improvement Reserve Fund.....	6-10
Improvements Other Than Buildings.....	16-26
Indebtedness.....	10-10
Indiana Open Door Law	12-1
Interest on Investments	10-11, 15-10, 15-13
Internal Control Requirements	11-3
Audit Trails	11-6
Back Up Processing	11-4
Change Controls.....	11-5
Computer Output	11-7
Disaster Recovery	11-4
Error Correction	11-7
Input Controls	11-6
Interface Controls	11-6
Internal Processing	11-6
Logical Security	11-4
Operations Documentation	11-7
Output Controls.....	11-6
Physical Security	11-4
Programming Documentation	11-7
User Documentation	11-7
Internal Controls	10-11
Inventory of Capital Assets.....	16-25
Inventory Sheet Form 315A	22-8
Investing Funds, Manner of.....	15-11
Investment by Group of Fund or From Total Monies on Deposit.....	15-11
Investments by Fund.....	15-11
Summary.....	15-11
Investment Cash Management	15-13
Contract Requirements	15-13
Interest on Investments	15-13
Monthly Report.....	15-13
No Willing Designated Depository in Political Subdivision District.....	15-13
Service Charge	15-13
Investment of Funds.....	15-6
Authority for Investments	15-6
Authorized Investments	15-6
Investment Losses	15-9

Investment Report	15-14
Investments Not Authorized by Statute	10-11, 15-9
Invitation for Bids	16-2
Issuance of Revenue Bonds	1-3, 2-7, 5-6, 6-5
Joint - County Districts	3-1
Joint Leasing	18-4
Jurisdiction	5-1
Land	16-26
Lease of Property	19-5
Lease With No Option To Purchase	18-1
Lease With Option To Purchase	18-1
Appropriation	18-3
Lessor Must Hold Fee Simple	18-2
Lease Renewal	18-1
Notice and Hearing	18-3
Option to Purchase	18-2
Plans and Specifications	18-2
Requirements to Lease a Structure	18-1
Sale of Land/Structure to Lessor	18-2
Tax Exemption	18-3
Taxpayer Objections	18-3
Leaseback Provision or Option to Repurchase	19-4
Leases	18-1
Leave and Overtime Policy	10-11, 14-1
Liens for Rates or Charges	2-10
Lucrative Office	10-11, 13-4
Malfeasance, Misfeasance or Nonfeasance	10-11
Meetings	5-1, 6-1
Meetings - Officers - Compensation	4-2
Minutes	12-2
Money Market Mutual Funds	15-8
Monthly Financial Statement, Depository Statement and Cash Reconcilement Form 360	22-7
New Form Approval Process - Computerized Systems	10-1
No Offer Received Under Other Purchasing Method	16-8
Notice (Proposals)	16-5
Officers' and Employees' Bonds	5-9
Official Bond - Controller	3-16
Official Bond - Financial Clerk	1-2
Online Reverse Auctions	16-22
Opening of Proposals	16-5
Operating Agreements	17-11
Operation, Maintenance and Use of System	6-3
Order to Destroy Public Records	12-8
Ordinances and Resolutions	2-5, 5-2, 6-2, 10-12
Organization (Regional Planning Commissions)	7-1
Organization (Regional Water, Sewage and Solid Waste Districts)	2-1

Other Forms	22-1
Other Provisions.....	17-11
Other Special Districts.....	9-1
Overdrawn Cash	10-12
Overdrawn Funds.....	10-12
Overpayment Collections	10-12, 16-23, 17-10
Paying Expenses Prior to Collection of Taxes	5-10
Payment Bond.....	17-5
Payment of Claims Before Board Approval.....	3-5
Payroll	11-3
Payroll Deductions	22-4
Pecuniary Interest Defined	13-1
Penalties, Interest and Other Charges	10-6, 10-12
Penalty for Failure To Pay Fee.....	3-15
Performance Bond	17-5
Personal Expenses	10-12, 14-4
Personal Property Use	10-12, 14-4
Political Expenditures.....	10-13
Possible Applications	11-2
Posting Ledgers	22-3
Powers and Duties of the Board.....	3-6, 4-3, 5-3, 6-4, 7-4
Pre-Signing Documents	10-13
Prequalified Contractors.....	16-14
Prescribed Forms	10-1, 10-13, 22-1
Preservation and Destruction of Public Records.....	12-5
Prevailing Wage/Common Construction Wage	17-10
Preventing Implementation of Program by Petition.....	7-6
Private Property.....	10-13, 14-3
Procedure for Hiring Architects, Engineers, or Land Surveyor.....	17-9
Procedure for Posting Records at the Time Investments are Purchased or Sold.....	15-12
Procedures Under IC 36-1-11-10	19-5
Procurement Cards	16-23
Procurement Preferences	16-15
Allowable Preferences	16-15
Claiming a Preference	16-15
Computation of Adjusted Offer	16-15
Contract Award	16-16
Price Preferences	16-16
Proof of Posting.....	22-4
Public Deposit Insurance Fund	15-10
Public Employee Deferred Compensation Plans	14-2
Public Employees' Retirement Fund (PERF)	14-2
Public Meeting	17-2
Public or Private Sale or Transfer Without Advertising	19-7
Public-Private Agreement.....	19-4
Public-Private Agreements.....	17-11
Public-Private Agreements, Definitions	17-11
Public Proceedings, Access to	12-1
Indiana Open Door Law	12-1
Minutes	12-2
Public Notice	12-1

Public Purchases.....	16-1
Competitive Bidding.....	16-1
Acceptance and Evaluation of Bids	16-2
Awarding of Contract.....	16-3
Erroneous Bid or Mistake	16-3
Invitation for Bids.....	16-2
Maintenance of Information by Purchasing Agency	16-3
Notice of Invitation for Bids.....	16-2
Online Reverse Auctions.....	16-22
Public Opening of Bids.....	16-2
Contract Provisions.....	16-18
Adjustment in Price	16-19
Appropriation Required	16-18
Cost Plus a Percentage of Cost Contract.....	16-18
Cost Reimbursement Contract.....	16-18
Early Performance.....	16-18
Late Performance.....	16-19
Modification	16-19
Renewal	16-18
Time Not to Exceed Four Years.....	16-18
Definitions	16-1, 16-10, 16-11, 16-12
Department of Commerce, Assistance From.....	16-12
General Provisions	16-1, 16-10, 16-12
Notice.....	16-4, 16-5, 16-9
Other Administrative Requirements.....	16-19
Acceptance.....	16-20
Award of Contracts.....	16-20
Cancellation of Solicitation and Rejection of Offers	16-21
Electronic Transmission of Material	16-20
Offers Opened After Time Stated in Solicitation.....	16-21
Public Notice	16-19
Records	16-21
Petroleum Products	16-12
Purchases From Department of Corrections	16-10
Purchases of Rehabilitation Center Products	16-10
Purchasing Preferences	16-15
Coal Mined in Indiana.....	16-17
Price Preferences.....	16-16
Supplies.....	16-17
Qualifications and Duties of Offerors	16-13
Qualified Nonprofit Agencies for Persons With Severe Disabilities	16-10
Request for Proposals	16-4
Award	16-6
Content of Request for Proposals	16-5
Discussion and Revision of Proposals	16-5
Notice	16-5
Opening of Proposals.....	16-5
Register of Proposals	16-6
Rules and Policies	16-1, 16-5, 16-11, 16-13
Services	16-12
Small Business Set Aside.....	16-11

Public Purchases (Continued)	
Small Purchases.....	16-6
General Provisions.....	16-6
Quotes.....	16-6
Policies	16-7
Special Purchasing Methods	16-7
Specifications.....	16-4
Discussion and Revision	16-4
General Provisions	16-4
Notice	16-4
Request for Specifications	16-4
Public Records	12-2
Public Records Go With The Office.....	12-8
Public Records Retention-Audit	10-13, 12-8
Public Records, Access to.....	12-2
Access to Electronic Data Storage Systems	12-3
Definition.....	12-2
Enhanced Access	12-3
Fees	12-4
Public Policy	12-2
Records Which May be Excepted From Disclosure	12-4
Request	12-2
Public Records, Preservation and Destruction of.....	12-5
County Public Records Commission	12-5
Definition.....	12-5
Order to Destroy Public Records	12-8
Penalty.....	12-8
Policy	12-5
Public Records Go With The Office	12-8
Public Records Retention - Audit.....	12-8
Retention Schedule	20-5
Removal of Records - Time Restrictions	12-6
Suggested Procedures	12-6
Transaction Recording.....	12-9
Timely Recordkeeping	12-9
Public Servants - Statutory Conflict of Interest [IC 35-44-1-3].....	13-1
Conflict of Interest.....	13-1
Defense	13-2
Dependent	13-2
Disclosure Requirements.....	13-2
Exceptions	13-1
Form.....	13-2
Pecuniary Interest.....	13-1
Public Sale or Sealed Bids	19-7
Public Transportation Corporations.....	6-1
Public Work Projects, Division of.....	17-9
Public Works Costing Less Than \$25,000	17-8
Award of Contract	17-8
Inviting Quotes	17-8
Plans and Specifications.....	17-8
Public Meeting	17-8
Rejection of All Quotes	17-8

Public Works Law	17-1
General Provisions	17-1
Public Works Projects Costing More Than \$100,000 - Additional Procedures	17-4
Bidder Information	17-4
Filing of Final Record Drawings.....	17-5
Final Payment.....	17-6
Payment Bond	17-5
Performance Bonds	17-5
Plans and Specifications, Approval of	17-4
Retainage and Escrow Agreement	17-5
Public Works Projects for Which Advertising and Bidding is Required	17-1
Award of Contract	17-3
Bidder's Affidavit	17-2
Change Orders	17-3
Contract Provision - Payment of Subcontractors.....	17-3
Evidence of Financial Responsibility	17-2
Final Payment.....	17-4
Installation of Plumbing.....	17-4
Notice.....	17-2
Plans and Specifications.....	17-1
Public Meeting	17-2
Responsible Bidder	17-3
Responsive Bidder.....	17-2
Public Works Projects in Certain Counties, Cities and Towns	17-6
Award of Contract	17-7
Inviting Quotes	17-7
Plans and Specifications.....	17-7
Public Meeting	17-7
Rejection of all Quotes.....	17-7
Purchase of Land or Structures.....	16-1
Purchase of Land or Structures [IC 36-1-10.5].....	16-24
Definition of Structure	16-25
Limitation	16-25
Required Procedures	16-25
Purchase Order Form 98.....	22-6
Purchase Orders	11-3, 22-4
Purchases Exempt From Advertising and Bidding Requirements (Special Purchases)	16-7
Auctions	16-8
Compatibility of Equipment, Accessories, or Replacement Parts.....	16-8
Emergency Conditions.....	16-7
License Agreements, Data Processing Contract	16-8
No Offer Received Under Other Purchasing Methods.....	16-8
Purchase From Public Utility.....	16-9
Purchasing Method Impairs Functioning of Agency	16-8
Savings to Governmental Body	16-7
Single Source for Supply	16-8
Purchasing Agency Defined	19-6
Purchasing Bonuses	10-13, 14-3, 16-23, 17-10
Purchasing Investments, Procedures for	15-12
Purchase.....	15-12
Reinvestment in Securities	15-12
Renewal of Certificates of Deposit.....	15-12

Purchasing Method Impairs Functioning of Agency	16-8
Purposes of a District	1-1, 4-1, 8-1
 Rainy Day Fund.....	21-1
Rates and Charges	2-7
Rates or Charges as Lien - Sewage Disposal.....	1-4
Real Property, Lease of.....	19-5
Receipt Form 352.....	22-5
Receipt Issuance.....	10-13
Receipts	22-3
Reconcilement With Depository	22-5
Record of Hours Worked.....	14-1
Records	2-7
Records, Condition of	10-8
Recyclable Material	19-7
Regional Planning Commission	7-1
Regional Water, Sewage and Solid Waste Districts.....	2-1
Adoption and Enforcement of Rules	2-6
District Powers	2-1
Exemption From Requirement to Connect to Sewer System	2-4
Organization	2-1
Rules and Ordinances	2-6
Register of Insurance Form 351.....	22-8
Register of Investments Form 350	22-8
Rejection of Offers.....	16-11
Repayments and Refunds	10-14
Repayments and Transfers	10-14
Report of Collections Form 362.....	22-7
Repurchase Agreements.....	15-7
Collateral.....	15-7
Definition	15-7
Ownership.....	15-7
Request for Proposals	16-4
Responsibility of Offeror	16-13
Responsible Bidder	17-3
Responsive Bidder	17-2
Responsiveness of Offeror	16-14
Restrictions on Powers.....	3-9
Retained for Longer Periods than Three (3) Years	12-7
Retained Permanently	12-7
Retainage and Escrow Agreement.....	17-5
Review of Investment Report	15-14
Risk of Loss.....	10-14
 Safekeeping Receipts	15-9
Sale and Rental Proceeds.....	10-14, 19-3, 19-6
Sale or Transfer of All Other Real Property.....	19-2
Appraisal	19-2
Notice	19-2
Bid	19-2
Auction	19-2
Acceptance/Rejection of Bids	19-3
Hiring of Broker/Auctioneer.....	19-3

Sale or Transfer of Real Property.....	19-1
Assessed Value of Property is Less Than \$15,000	19-1
Board Determination.....	19-1
Notice.....	19-1
Property Appraisal	19-1
Offer to Purchase.....	19-2
Offer to Purchase - Abutting Landowner	19-2
Sale or Transfer of Real Property to Governmental Entity or Not-For-Profit Corporation	19-3
Sale or Transfer of Surplus Personal Property.....	19-6
Savings to Governmental Body.....	16-7
Separate Bank Accounts.....	10-14
Service Charges.....	15-10
Severance Pay	10-14, 14-4
Single Source for Supply.....	16-8
Signatures on Claims.....	3-5
Signature Stamps.....	10-14
Soil and Water Conservation Districts.....	8-1
Solid Waste Management Districts	3-1
Additional Powers	3-9
Restrictions on Powers	3-9
Solid Waste Management Fees - Establishment	3-13
Solid Waste Management Fund	3-13
Source of Funds	1-5
Special Benefits Tax.....	1-5
Special Purchasing Methods	16-7
Special Provisions Regarding Certain Sales or Transfers of Real Property	19-3
Special Tax Levy to Pay Bonds.....	6-6
State and Federal Taxes	10-5
Subregional Committees	7-6
Supplies Manufactured in the United States	16-17
Suspension With Pay	10-15, 14-4
 Tax Anticipation Warrants	6-7
Tax Levy for General Expenses	6-9
Tax Statement Processing Charge	1-6
Taxes.....	10-5
Federal Excise Taxes	10-5
Federal Income Taxes	10-5
Penalties, Interest, and Other Charges	10-6
Regulations	10-6
Sales Tax	10-6, 10-14
Tax Refunds	10-5
Taxing District Status - Bonds	4-4
Temporary Loans	5-6
Term of Board Members	3-4
Timely Recordkeeping.....	10-15
Transaction Recording	10-15
Transfer From Federal Government.....	16-9
Transfer or Sale of Real Property Originally Given to the Political Subdivision	19-4
Travel Policies	10-15, 14-3
Treasurer's Daily Balance of Cash and Depositories Form 361	22-7
Trusts and Endowments.....	10-15, 15-14

Unemployment Compensation	14-2
Uniform Conflict of Interest Disclosure Statement, Illustration	13-5
Uniform System of Accounts for Water and Wastewater Utilities.....	24-1
United States Government Securities	15-6
United States Steel Products, Use of	17-9
Use of Fees	3-15
Use of Own Work Force	17-8
Use of Prescribed Forms.....	10-4
Various Accounting Guides, Manuals and Other Publications	10-15
Vending, Concessions or Other Sales Controls	10-15
Vending Machine Commissions and/or Profits.....	10-16
Water Supply Systems	1-8
Worthless Property.....	19-7